

**WESTMORELAND HUMAN OPPORTUNITIES, INC.
D/B/A WESTMORELAND COMMUNITY ACTION**

**AUDIT REPORT
BASIC FINANCIAL STATEMENTS AND
SINGLE AUDIT REPORT PACKAGE**

YEAR ENDED JUNE 30, 2016

WESTMORELAND HUMAN OPPORTUNITIES, INC.

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Zelenkofske Axelrod LLC

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
226 South Maple Avenue
Greensburg, Pennsylvania 15601

Report on the Financial Statements

We have audited the accompanying financial statements of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Zelenkofske Axelrod LLC

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of Westmoreland Human Opportunities, Inc. taken as a whole. The accompanying Schedule of Expenditures of Federal and Pennsylvania Department of Human Services – Funded Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2017, on our consideration of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over financial reporting and compliance.

Zelenkofske Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 19, 2017

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016

Assets

Current Assets:

Cash	\$ 2,050,413
Grants and Accounts Receivable	1,397,636
Interprogram Accounts Receivable	316,067
Prepaid Expenses	51,764
Inventory	<u>8,558</u>
Total Current Assets	<u>3,824,438</u>

Fixed Assets:

Land, Buildings, and Improvements	1,023,209
Equipment	26,758
Less: Accumulated Depreciation	<u>(250,204)</u>
Net Fixed Assets	<u>799,763</u>

Other Assets:

Investments	79,656
Property Held for Resale	<u>1,931,490</u>
Total Other Assets	<u>2,011,146</u>

Total Assets	<u>\$ 6,635,347</u>
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The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2016

Liabilities and Net Assets

Current Liabilities:	
Accounts Payable	\$ 350,368
Line of Credit Payable	211,953
Interprogram Accounts Payable	316,067
Cash Management Deposit	9,375
Due to Government Departments:	
Westmoreland County	\$ 888,647
Commonwealth of Pennsylvania	15,987
Department of Housing and Urban Development	<u>237</u>
	904,871
Accrued Liabilities	286,442
Compensated Absences	18,609
Deferred Revenue	<u>534,619</u>
Total Current Liabilities	2,632,304
Other Liabilities	
Deferred Revenue - Property Held for Resale	869,468
Loan Payable - HOME Program	347,103
Loans Payable - Forgivable	<u>625,212</u>
	1,841,783
Total Liabilities	<u>4,474,087</u>
Net Assets:	
Unrestricted	2,155,790
Temporarily Restricted Net Assets	<u>5,470</u>
Total Net Assets	<u>2,161,260</u>
Total Liabilities and Net Assets	<u>\$ 6,635,347</u>

The accompanying notes to financial statements are an integral part of this statement.

WESTMORLAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and Revenues:			
Federal/State Grants	\$ 10,113,241	\$ -	\$ 10,113,241
Federal/State Grants - Food	271,710	-	271,710
Local Grants	92,002	-	92,002
Donations	2,750	-	2,750
Other Revenue	1,222,191	-	1,222,191
Sales	191,573	-	191,573
In-Kind Revenues	1,003,323	-	1,003,323
Interest	8	-	8
Interprogram Transfer In	22,605	-	22,605
Developer Fees	88,201	-	88,201
Program Service Fees	488,372	-	488,372
Fundraising	<u>68,491</u>	<u>-</u>	<u>68,491</u>
Total Support and Revenue	<u>13,564,467</u>	<u>-</u>	<u>13,564,467</u>
Net Assets Released from Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Expenses:			
Program Services:			
Early Childhood Education	7,792,400	-	7,792,400
Home Ownership	812,305	-	812,305
Behavioral Health Programs	1,312,406	-	1,312,406
Other Supporting Programs	2,134,454	-	2,134,454
Fundraising	9,229	-	9,229
General and Administrative	<u>1,238,085</u>	<u>-</u>	<u>1,238,085</u>
Total Expenses	<u>13,298,879</u>	<u>-</u>	<u>13,298,879</u>
Increase in Net Assets	265,588	-	265,588
Net Assets, Beginning of Year	1,890,202	5,470	1,895,672
Net Assets, End of Year	<u>\$ 2,155,790</u>	<u>\$ 5,470</u>	<u>\$ 2,161,260</u>

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016

	Program Services						
	Early Childhood Education	Home Ownership	Behavioral Health Programs	Other Supporting Services	Fundraising	General and Administrative	Combined
Expenses:							
Salaries and Wages	\$ 2,531,909	\$ 116,618	\$ 611,325	\$ 661,547	\$ 1,580	\$ 497,064	\$ 4,420,043
Payroll Taxes	194,551	8,668	47,703	49,805	121	42,117	342,965
Other Employee Benefits	841,438	22,431	102,519	161,416	-	131,956	1,259,760
Pension	111,497	6,872	24,017	27,148	-	30,958	200,492
Accounting	155,054	14,995	39,924	64,391	-	-	274,364
Contractual Services	65,611	2,377	18,148	152,998	360	107,218	346,712
Supplies	424,535	179	60,086	63,425	10,587	5,466	564,278
Telephone	21,936	1,790	13,275	20,662	-	6,401	64,064
Postage and Shipping	5,752	-	320	1,066	-	2,185	9,323
Occupancy	89,271	6,578	217,305	245,384	530	49,329	608,397
Equipment Rental and Maintenance	90,307	29,570	32,945	81,244	957	15,841	250,864
Printing and Publications	-	26	4,728	9,343	-	2,523	16,620
Travel	328,727	2,701	2,325	34,756	782	7,416	376,707
Conferences/Conventions	30,638	2,225	1,424	29,723	-	4,729	68,739
Interest Expense	1,493	13	82	-	-	2,704	4,292
Depreciation Expense	-	-	9,304	17,453	-	-	26,757
Advertising/Promotion	7,578	74	3,133	22,301	1,473	3,390	37,949
Other Program Services	149,168	6,930	9,168	45,092	1,601	21,964	233,923
Subrecipient Services	1,467,446	-	-	-	-	271,677	1,739,123
Home Costs	-	217,901	-	13,243	-	-	231,144
Construction	-	326,721	15,600	51,700	-	-	394,021
Insurance	39,203	1,116	10,566	25,944	-	10,240	87,069
Utilities	208,829	4,522	8,216	17,706	-	-	239,273
Property Taxes	-	1,013	4,777	13,660	691	-	20,141
In-Kind Expense	1,001,533	-	-	166	-	1,394	1,003,093
Vehicle Expenses	1,399	-	50,235	63,994	-	5,266	120,894
Interprogram Transfer Out	-	-	11,966	1,086	3,634	5,919	22,605
Employment Costs	14,684	1,048	2,447	4,373	42	1,847	24,441
Other Expenses	9,841	14,619	10,868	156,407	15,884	10,481	218,100
(Gain) Loss on Sale of Property	-	11,843	-	77,310	(29,013)	-	60,140
Administrative Expense	-	11,475	-	21,111	-	-	32,586
Total	<u>\$ 7,792,400</u>	<u>\$ 812,305</u>	<u>\$ 1,312,406</u>	<u>\$ 2,134,454</u>	<u>\$ 9,229</u>	<u>\$ 1,238,085</u>	<u>\$ 13,298,879</u>
Percent of Combined Total	58.59%	6.11%	9.87%	16.05%	0.07%	9.31%	100.00%

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016

Cash Flows from Operating Activities:	
Increase in Net Assets	\$ 265,588
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided by Operating Activities	
Depreciation Expense	26,757
(Increase) in Grants and Accounts Receivable	(20,442)
(Increase) in Interfund Receivables	(196,484)
(Increase) in Prepaid Expenses	(28,678)
(Increase) in Inventory	(3,598)
Increase in Accounts Payable	279,730
Increase in Interfund Payables	196,484
(Decrease) in Due to Government Departments	(103,281)
(Decrease) in Accrued Liabilities	(81,257)
Increase in Deferred Revenue	78,729
(Decrease) in Cash Management Deposit Liability	<u>(5,932)</u>
Total Adjustments	<u>142,028</u>
Net Cash Provided by Operating Activities	<u>407,616</u>
Cash Flows from Financing Activities:	
Net (Payments) Advances on Credit Line	32,587
Net (Payments) Additions on Note Payable	<u>(31,375)</u>
Net Cash Provided by Financing Activities	<u>1,212</u>
Cash Flows from Investing Activities:	
Net Change in Investments	(3,867)
Net Acquisition of Fixed Assets	(75,270)
Net Sale and Purchase of Property Held for Resale	<u>305,153</u>
Net Cash Provided by Investing Activities	<u>\$ 226,016</u>

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2016
(CONTINUED)

Increase in Cash and Cash Equivalents	\$ 634,844
Cash and Cash Equivalents, Beginning of the Year	<u>1,415,569</u>
Cash and Cash Equivalents, End of the Year	<u>\$ 2,050,413</u>
Supplemental Cash Flow Information:	
Cash Paid During the Year for:	
Interest	<u>\$ 4,292</u>

The accompanying notes to financial statements are an integral part of this statement.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1: AGENCY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Agency

Westmoreland Human Opportunities, Inc., is a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. The agency plans, coordinates, evaluates, and administers programs directed toward the elimination of poverty and the enabling of low income families and individuals of all ages in rural and urban areas within Westmoreland County to attain the skills, knowledge, motivation, and opportunity to become fully self-sufficient.

Summary of Significant Accounting Policies

The financial statements of Westmoreland Human Opportunities, Inc., have been prepared on the accrual basis which is in conformity with Generally Accepted Accounting Principles. Under this method, revenues are recognized as they are earned, and expenditures are recorded when a liability is incurred. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Fixed Assets

Equipment purchased with grant funds of the Pennsylvania Department of Human Services and the Department of Health and Human Services are categorized as expenditures in the financial statements. The equipment in these programs is not capitalized as it must be returned to the funding sources upon termination of the programs.

Buildings and improvements purchased with funds of the Behavioral Health Programs are capitalized at cost and depreciated using the straight line method over a 39 year estimated useful life.

Cash Equivalents

For purposes of the Statement of Cash Flows, the Agency considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Investments are measured at fair market value in the statement of financial position. The unrealized gains or losses on investments are reflected in the statement of activities.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Subrecipient expenditures of Head Start Funding are allocated by Program and General and Administrative expenses as reported by Seton Hill Child Services, Inc. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

Westmoreland Human Opportunities, Inc., has adopted FASB ASC section 958-605-25, Accounting for Contributions Received and Made, and FASB ASC section 958-205-05. FASB ASC section 958-205-05 establishes standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. FASB ASC section 958-605-25 requires that unconditional promises to give be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1: AGENCY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unrestricted net assets - Net assets that are not subject to donor imposed restrictions.

Temporarily restricted net assets – Net assets that are subject to donor imposed restrictions contingent upon specific performance of a future event or a specific passage of time before the organization may spend the funds.

Revenue and Support Recognition

Westmoreland Human Opportunities, Inc., reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Westmoreland Human Opportunities, Inc., accounts for contract and grant revenues, which are exchange transactions, in the statement of activities to the extent that expenses have been incurred for the purpose specified by the grantor during the period. In applying this concept, the legal and contractual requirements of each individual program are used as guidance. All monies not expended in accordance with the grant contract are recorded as a liability to the grantor as Westmoreland Human Opportunities, Inc., does not maintain any equity in the grant or contract. Additionally, funds received in advance of their proper usage are accounted for as deferred revenue in the statement of financial position.

Functional Allocation of Expenses

The costs of providing the organization's various programs and supporting services have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 2: DEFERRED REVENUE

Excess revenue over expense for grant funded programs is classified as deferred revenue. This deferred revenue is either due back to the funding source or to be withheld from future reimbursements from the funding sources. Related party transactions are consolidated on terms equivalent to those for arm's length transactions.

NOTE 3: REVOLVING LINE OF CREDIT AND NOTE PAYABLE

The Agency maintains a \$1,500,000 revolving line of credit arrangement with S & T Bank to provide for cyclical working capital requirements. Amounts borrowed on the line bear interest at the prime rate and have no stated maturity date. The line is secured with the Agency's inventory, chattel paper, accounts receivable, equipment and general intangibles. At June 30, 2016, \$131,787 was borrowed on the line of credit.

The Agency maintained an interest free \$100,000 line of credit with S & T Bank to provide funding for the Indiana Career and Technology Center modular home. At June 30, 2016, \$80,166 was borrowed on the line of credit.

NOTE 4: CONTINGENCIES

Westmoreland Human Opportunities, Inc, is unaware of any other asserted litigation that would materially affect the financial statements.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5: COMPENSATED ABSENCES

It is the policy of Westmoreland Human Opportunities, Inc., that all vacation days and personal days must be used by the end of the fiscal year. Employees not using all personal or vacation days by fiscal year end do not receive compensation for these unused personal or vacation days.

It is the policy of Westmoreland Human Opportunities, Inc., to allow employees to accumulate up to the allowed maximum (180 days) sick days. No payment is made for earned, unused sick days. However, if an employee is 59 1/2 years of age and has been employed by Westmoreland Human Opportunities, Inc., for 10 years or more and decides to retire or passes away, unused sick days will be paid back at the rate of \$25 per day.

As of June 30, 2016, Westmoreland Human Opportunities, Inc, has an accrued liability for compensated absences based on the above policies of \$18,609.

NOTE 6: PENSION PLAN

On December 20, 1994, Westmoreland Human Opportunities, Inc., adopted a 403(b) tax deferred annuity plan (defined contribution) for its employees. Employees are eligible to participate in the plan immediately upon hire. Employees eligible for the plan match are: all employees with 12 consecutive months of service and age 21. Contributions for employees are voluntary as a percentage of gross pay from 1 percent maximum allowance provided by current tax law, including catchup contributions for employees age 50 years of age or older. Contributions for employer are \$1 for every dollar that an employee contributes up to a maximum of 8 percent of the employee's annual salary. As of June 30, 2016, total contributions made to the plan by Westmoreland Human Opportunities, Inc., for the year ended were \$200,492. All payments were to MassFinancial.

NOTE 7: NET ASSETS

Net assets at June 30, 2016, are comprised of the following:

Unrestricted:

Early Head Start 400-100	\$ 660
Community Services Block Grant Homeownership	14,061
City of Jeannette 600-100	376
Revolving Loan Fund 601-100	128
Home Investment Partnership 603-100	12
Monessen Revitalization Program 605-100	63,868
Homeownership Master 609-100	236,015
ICTC 610-100	43
City of Jeannette South Sixth Street 612-100	(1,250)
HSS 614-100	4,519
Neighborhood Stabilization Program 615-100	530
NSP Rental Property	(2,955)
PHFA 618-100	3,152
Accessible Homes/Closing Costs 619-100	12,420
Diversion/Stabilization 700-000	45,217
ECRR Program 701-000	30,652
MHCIR Program 702-100	176,747
Crisis Telephone 703-000	36,125
Mobile Program 704-000	378,608
RAMP 705-000	18,039

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 7: NET ASSETS (Continued)

HSS Permanent Housing 706-100	1,199	
Crisis Intervention Residential 707-100	20,525	
HSS Supportive Housing 708-100	2,880	
Permanent Supportive Housing 709-100	(138)	
Family Development Credentialing Program 901-000	31	
Family Savings 902-100	9	
PA Department of Transportation Program 908-000	133,230	
Prevention 909-100	22,999	
Work Ready 912-001	(1)	
Circles Initiative 916-100	21,427	
VITA 917-100	1,000	
Shop with a Cop 924-100	73,944	
Shop Demo Depot 926-500	561,895	
Western PA Community Action Development Corp. 931-100	(2,820)	
Drug Overdose Taskforce 933-100, 935-100	98,666	
Young People in Recovery 936-100	1,020	
Local Account 300-100	<u>202,957</u>	
		2,155,790
<u>Temporarily Restricted:</u>		
Prevention 909-100	<u>5,470</u>	
		<u>5,470</u>
		<u>\$ 2,161,260</u>

NOTE 8: DONATED SERVICES AND MATERIALS

Donated Services and Materials

Westmoreland Human Opportunities, Inc., values, records, and reports all donated services and materials. Donated services are valued, recorded, and reported at the federal minimum wage rate plus a reasonable percentage for payroll taxes. Donated materials are valued, recorded, and reported based on recent advertised prices for similar items in the open market.

Unspecialized volunteer time, which does not meet the criteria for recognition under the provisions of FASB ASC section 958-605-25, Accounting for Contributions Received and Made, is reported for the purpose of meeting grant matching requirements, but is not included in the financial statements. The value of that time is as follows:

Westmoreland Human Opportunities, Inc.	\$ 376,392
Seton Hill Child Services, Inc.	191,309
	<u>\$567,701</u>

NOTE 9: DEPOSITS AND INVESTMENTS

Concentration of Credit Risk – Deposits and Investments:

Westmoreland Human Opportunities, Inc. maintains cash balances at S & T Bank and PNC Bank. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of June 30, 2016, the Agency's uninsured cash bank balances totaled \$1,873,619.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9: DEPOSITS AND INVESTMENTS (Continued)

As of June 30, 2016, Westmoreland Human Opportunities classified \$79,656 as investments. Investments are held in the American Funds Bond Funds of America.

NOTE 10: CURRENT VULNERABILITY DUE TO CONCENTRATIONS

Westmoreland Human Opportunities, Inc. has also adopted SOP 94-6 which requires disclosure of vulnerable concentrations of exposed risk. The Agency receives approximately 57 percent of its support from the Head Start and Early Head Start Programs. It is possible that these programs could cease at some time in the future, which would cause a severe impact on the Agency and its ability to continue its operations. The Agency does not expect that the support from these governmental agencies will be lost in the near term.

NOTE 11: PROPERTY

As of June 30, 2016, property consisted of:

	<u>Behavioral Health</u>			
	Program 702 MH Housing Program	Program 704 Mobile Crisis Program	Program 926 Shop Demo Depot	Total Programs
Land and Buildings	\$ 252,150	\$ -	\$ 660,342	\$ 912,492
Improvements	87,953	22,764	-	110,717
Equipment	-	26,758	-	26,758
	<u>\$ 340,103</u>	<u>\$49,522</u>	<u>\$ 660,342</u>	<u>\$ 1,049,967</u>

The following schedule summarizes the changes in depreciable fixed assets for the year ended June 30, 2016:

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2016</u>
Land and Buildings	\$ 843,885	\$ 156,447	\$ (87,840)	\$ 912,492
Improvements	110,717	-	-	110,717
Equipment	26,758	-	-	26,758
	<u>981,360</u>	<u>-</u>	<u>-</u>	<u>1,049,967</u>
Less: Accumulated Depreciation	(230,110)	(26,757)	6,663	(250,204)
	<u>\$ 751,250</u>	<u>\$ 129,690</u>	<u>\$ (81,177)</u>	<u>\$ 799,763</u>

Assets noted above in Behavioral Health Programs, 702 MH Housing and 704 Mobile Crisis, were purchased with funds awarded by Westmoreland County. Westmoreland Human Opportunities, Inc., holds title to these assets until the organization ceases to contract with Westmoreland County or goes out of business. At that time, all assets purchased with state and county funds revert back to the possession of Westmoreland County.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 11: PROPERTY (CONTINUED)

In addition to the above fixed assets, the Westmoreland Human Opportunities, Inc., maintains an inventory of assets purchased with Behavioral Health funds that do not meet the capitalization threshold. These assets are reported annually to the County and must receive prior approval for all disposals as these assets would revert back to Behavioral Health if the Organization would cease to contract with Westmoreland County or go out of business.

Westmoreland Human Opportunities, Inc., currently maintains an inventory of these items totaling \$160,675 as of June 30, 2016.

Assets held for resale to qualified low-income buyers are nondepreciable. These assets are carried at cost.

	Property Held for Resale
City of Jeannette	\$ 81,407
Jeannette and New Kensington Revolving Loan Fund	173,889
Home Investment Partnership	115,388
Revitalization Capital Assistance Grant	113,103
Monessen Revitalization	124,497
South Sixth Street Homeownership Initiative	197,660
Westmoreland Homeownership	32,494
Homeownership Master	43,566
Brownfield Acquisition	69,016
City of Jeannette South Sixth Street	146,451
PHFA	625,212
Accessible Home/Closing Costs	208,807
Total Property Held for Resale	<u>\$1,931,490</u>

NOTE 12: INTERPROGRAM ACCOUNTS RECEIVABLE/PAYABLE

The following is a breakdown of the interfund accounts receivable and payable balances between programs at June 30, 2016:

	Interprogram Accounts Receivable	Interprogram Accounts Payable
Westmoreland Human Opportunities, Inc.	<u>\$ 316,067</u>	<u>\$ 316,067</u>
	<u>\$ 316,067</u>	<u>\$ 316,067</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 13: LOAN PAYABLE

The Agency entered into an agreement with the City of Jeannette Administer HOME Investment Partnerships Program funds as a designated Community Housing Development Organization (CHDO). The funding is in the form of a loan which is potentially forgivable provided the Agency meets the performance benchmarks of the agreement. The Agency fully expects to meet the terms, conditions, and performance benchmarks. At June 30, 2016, \$347,103 is recognized as outstanding on this loan.

The Agency entered into an agreement with the Pennsylvania Housing Finance Agency (PHFA) to assist in the construction of for-sale homes on the South Sixth Street of the City of Jeannette, County of Westmoreland, Pennsylvania through the Homeownership Construction Initiative offered by PHFA. The funding is in the form of a potentially forgivable note payable up to \$1,069,000 provided there is no event of default, upon which any and all amounts that have been disbursed, will be due and payable. The term of the note is from November 1, 2011, through November 1, 2041. The Agency has drawn down \$625,212 on this note through June 30, 2016.

NOTE 14: WESTMORELAND COUNTY ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLE

The following is a breakdown of the net amount due from Westmoreland County by program office as of June 30, 2016:

Department of Aging	\$ 33,608
Human Service Development Fund	26,096
Department of Planning and Development	<u>55,369</u>
Total Westmoreland County Receivables	<u>\$ 114,074</u>

The following is a breakdown of the net amount due to Westmoreland County by program office as of June 30, 2016.

Department of Planning and Development	\$ 867,577
Department of Behavioral Health and Developmental Services	<u>21,070</u>
Total Westmoreland County Payables	<u>\$ 888,647</u>

NOTE 15: CASH MANAGEMENT DEPOSIT LIABILITY

The agency maintains financial recordkeeping and deposits for three outside non-profit programs, the results of which are not included as part of the Agency's operations. The Agency recognizes a liability of \$9,375 for the amount on deposit as of June 30, 2016.

NOTE 16: LEASES

In 2013, Westmoreland Community Action entered into a 5 year real estate rental lease with Westmoreland Human Services. Rental payments made during the year ended June 30, 2016 are \$397,950. This amount is expected to be consistent over the remaining years.

Both Parties expect a 5 year renewal at the end of the lease term.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 17: LOANS FORGIVEN

Westmoreland Community Action's Home Ownership Program receives funding in various forms including potentially forgivable loans. Under the terms of the various agreements, the proceeds must be used for the specific purposes intended in the loan documentation. Upon the completion of various benchmarks related to the funding, the liability is cancelled. The Agency did not recognize any revenue from loans forgiven during the fiscal year ended June 30, 2016. The balance of Loans Payable – Forgivable at June 30, 2016 was \$625,212.

NOTE 18: INCOME TAXES

Westmoreland Community Action is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The Agency is not classified as a private foundation.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Agency may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Agency and various positions related to the potential sources of unrelated business taxable income (UBIT). Tax benefits would be recognized in the financial statements from such a position and be measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the year ended June 30, 2016.

The Agency files Form 990 in the U.S. federal jurisdiction. The Organization is generally no longer subject to examination by the Internal Revenue Service for years before 2013.

NOTE 19: SUBSEQUENT EVENTS

Management has evaluated subsequent events through the report date, January 19, 2017. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	Early Childhood Education							
	400	401	402	403	404	405	406	
	Head Start	PA 20	Seton Hill Child Services	State Head Start	Early Head Start	Pre K Counts	PNC Foundation	Totals (Memorandum Only)
Support and Revenues:								
Federal/State Grants	\$ 3,842,935	\$ 52,663	\$ 1,455,446	\$ 710,774	\$ 360,958	\$ 57,345	\$ 5,902	\$ 6,486,023
Federal/State Grants - Food	227,280	-	-	42,983	161	1,286	-	271,710
Local Grants	14,000	-	12,000	-	-	-	-	26,000
Donations	-	-	-	-	-	-	-	-
Other Revenue	3,059	3,400	-	-	105	-	-	6,564
Sales	-	-	-	-	-	-	-	-
In-Kind Revenues	901,625	-	80,368	-	19,936	-	-	1,001,929
Interest	-	-	-	-	-	-	-	-
Interprogram Transfer In	834	-	-	-	-	-	-	834
Developer Fees	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-
Total Support and Revenues	4,989,733	56,063	1,547,814	753,757	381,160	58,631	5,902	7,793,060
Expenses:								
Salaries and Wages	1,946,786	15,852	-	357,269	194,969	17,033	-	2,531,909
Payroll Taxes	149,986	1,213	-	27,296	14,776	1,280	-	194,551
Other Employee Benefits	660,511	-	-	120,038	60,848	41	-	841,438
Pension	84,477	899	-	14,660	11,446	15	-	111,497
Accounting	120,442	-	-	24,901	8,886	825	-	155,054
Contractual Services	50,860	1,470	-	8,040	4,938	303	-	65,611
Supplies	319,390	687	-	65,135	8,655	24,766	5,902	424,535
Telephone	18,275	-	-	2,415	1,246	-	-	21,936
Postage and Shipping	5,479	-	-	180	93	-	-	5,752
Occupancy	70,383	-	-	1,670	13,878	3,340	-	89,271
Equipment Rental and Maintenance	56,981	-	-	19,840	10,273	3,213	-	90,307
Printing and Publications	-	-	-	-	-	-	-	-
Travel	266,743	7,373	-	34,057	20,001	553	-	328,727
Conferences/Conventions	89	28,569	-	-	1,980	-	-	30,638
Interest Expense	-	-	-	1,493	-	-	-	1,493
Depreciation Expense	-	-	-	-	-	-	-	-
Advertising/Promotion	6,569	-	-	956	53	-	-	7,578
Other Program Services	110,405	-	-	27,191	5,087	6,485	-	149,168
Subrecipient Services	-	-	1,467,446	-	-	-	-	1,467,446
Home Costs	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Insurance	30,449	-	-	5,487	3,236	31	-	39,203
Utilities	168,893	-	-	39,936	-	-	-	208,829
Property Taxes	-	-	-	-	-	-	-	-
In-Kind Expense	901,625	-	80,368	-	19,540	-	-	1,001,533
Vehicle Expenses	993	-	-	-	406	-	-	1,399
Interprogram Transfer Out	-	-	-	-	-	-	-	-
Employment Costs	12,544	-	-	1,332	62	746	-	14,684
Other Expenses	7,853	-	-	1,861	127	-	-	9,841
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-
Administrative Expense	-	-	-	-	-	-	-	-
Total Expenses	4,989,733	56,063	1,547,814	753,757	380,500	58,631	5,902	7,792,400
Net Increase (Decrease) in Net Assets	-	-	-	-	660	-	-	660
Net Assets at Beginning of Year	-	-	-	-	-	-	-	-
Net Assets at End of Year	\$ -	\$ -	\$ -	\$ -	\$ 660	\$ -	\$ -	\$ 660

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	Home Ownership						
	100-002	100-010	600	601	603	605	606
	CSBG Home Ownership	CSBG Housing Counseling	City of Jeannette	Revolving Loan Fund	Home Investment Partnership	Monessen Revitalization	South Sixth St. Homeownership Initiative
Support and Revenues:							
Federal/State Grants	\$ 156,734	\$ 12,237	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other Revenue	2,542	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-
Interest	-	-	-	5	3	-	-
Interprogram Transfer In	-	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-
Total Support and Revenues	159,276	12,237	-	5	3	-	-
Expenses:							
Salaries and Wages	103,874	9,631	-	-	-	-	-
Payroll Taxes	7,931	737	-	-	-	-	-
Other Employee Benefits	20,937	1,494	-	-	-	-	-
Pension	6,497	375	-	-	-	-	-
Accounting	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Supplies	179	-	-	-	-	-	-
Telephone	1,790	-	-	-	-	-	-
Postage and Shipping	-	-	-	-	-	-	-
Occupancy	6,578	-	-	-	-	-	-
Equipment Rental and Maintenance	2,743	-	-	-	-	-	-
Printing and Publications	26	-	-	-	-	-	-
Travel	2,701	-	-	-	-	-	-
Conferences/Conventions	2,225	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Advertising/Promotion	-	-	-	-	-	-	-
Other Program Services	1,087	-	-	-	-	-	-
Subrecipient Services	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Insurance	954	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-
Employment Costs	1,048	-	-	-	-	-	-
Other Expenses	706	-	-	-	-	-	-
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-
Administrative Expense	-	-	-	-	-	-	-
Total Expenses	159,276	12,237	-	-	-	-	-
Net Increase (Decrease) in Net Assets	-	-	-	5	3	-	-
Net Assets at Beginning of Year	14,061	-	376	123	9	63,868	-
Net Assets at End of Year	\$ 14,061	\$ -	\$ 376	\$ 128	\$ 12	\$ 63,868	\$ -

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	Home Ownership (Continued)						
	607	609	610	612	614	615	617
	Westmoreland Homeownership	Homeownership Master Account	ICTC	City of Jeannette South Sixth St	HSS Clearing House/ Rents	Neighborhood Stabilization Program	NSP Rental Property
Support and Revenues:							
Federal/State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Other Revenue	-	35,871	-	-	-	5,400	22,964
Sales	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	300
Developer Fees	-	88,201	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-
Total Support and Revenues	-	124,072	-	-	-	5,400	23,264
Expenses:							
Salaries and Wages	-	3,113	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-
Other Employee Benefits	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-
Accounting	-	10,620	-	-	-	-	4,375
Contractual Services	-	2,377	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-
Postage and Shipping	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-
Equipment Rental and Maintenance	-	23,750	-	1,250	-	-	1,827
Printing and Publications	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-
Conferences/Conventions	-	-	-	-	-	-	-
Interest Expense	-	13	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-
Advertising/Promotion	-	74	-	-	-	-	-
Other Program Services	-	5,843	-	-	-	-	-
Subrecipient Services	-	-	-	-	-	-	-
Home Costs	-	1,576	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Utilities	-	17	-	-	-	-	4,505
Property Taxes	-	1,013	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-
Employment Costs	-	-	-	-	-	-	-
Other Expenses	-	110	-	-	-	12,421	1,082
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	11,475
Total Expenses	-	48,506	-	1,250	-	12,421	23,264
Net Increase (Decrease) in Net Assets	-	75,566	-	(1,250)	-	(7,021)	-
Net Assets at Beginning of Year	-	160,449	43	-	4,519	7,551	(2,955)
Net Assets at End of Year	\$ -	\$ 236,015	\$ 43	\$ (1,250)	\$ 4,519	\$ 530	\$ (2,955)

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	Home Ownership (Continued)				Behavioral Health Programs			
	618	619	620	Totals	700	701	702	703
	PHFA	Accessible Homes/Closing Costs	South Sixth Street Phase 4	(Memorandum Only)	Diversion/ Stabilization	ECRR Residential Recruitment & Retention	MHCIR	Crisis Telephone
Support and Revenues:								
Federal/State Grants	\$ -	\$ 16,673	\$ 526,835	\$ 712,479	\$ 186,304	\$ -	\$ -	\$ 34,235
Federal/State Grants - Food	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	66,777	292	1	31,389	-
Sales	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-
Interest	-	-	-	8	-	-	-	-
Interprogram Transfer In	-	-	-	300	-	-	-	-
Developer Fees	-	-	-	88,201	-	-	-	-
Program Service Fees	-	-	-	-	207,533	-	-	148,683
Fundraising	-	-	-	-	-	-	-	-
Total Support and Revenues	-	16,673	526,835	867,765	394,129	1	31,389	182,918
Expenses:								
Salaries and Wages	-	-	-	116,618	233,661	-	-	113,608
Payroll Taxes	-	-	-	8,668	18,241	-	-	8,887
Other Employee Benefits	-	-	-	22,431	45,767	-	-	19,222
Pension	-	-	-	6,872	12,138	-	-	4,515
Accounting	-	-	-	14,995	6,914	-	-	5,096
Contractual Services	-	-	-	2,377	11,265	-	-	2,465
Supplies	-	-	-	179	19,253	-	-	1,080
Telephone	-	-	-	1,790	2,286	-	-	4,928
Postage and Shipping	-	-	-	-	145	-	-	74
Occupancy	-	-	-	6,578	25,742	-	-	14,612
Equipment Rental and Maintenance	-	-	-	29,570	2,903	-	6,094	1,695
Printing and Publications	-	-	-	26	146	-	-	2,049
Travel	-	-	-	2,701	205	-	-	50
Conferences/Conventions	-	-	-	2,225	(122)	-	-	418
Interest Expense	-	-	-	13	-	-	82	-
Depreciation Expense	-	-	-	-	-	-	8,720	-
Advertising/Promotion	-	-	-	74	576	-	-	1,766
Other Program Services	-	-	-	6,930	5,630	-	-	1,117
Subrecipient Services	-	-	-	-	-	-	-	-
Home Costs	-	-	216,325	217,901	-	-	-	-
Construction	-	16,211	310,510	326,721	-	-	-	-
Insurance	-	162	-	1,116	3,781	-	-	1,155
Utilities	-	-	-	4,522	-	-	8,216	-
Property Taxes	-	-	-	1,013	-	-	4,777	-
In-Kind Expense	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	-	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-	-
Employment Costs	-	-	-	1,048	1,972	-	-	34
Other Expenses	-	300	-	14,619	3,626	-	3,500	147
(Gain) Loss on Sale of Property	11,843	-	-	11,843	-	-	-	-
Administrative Expenses	-	-	-	11,475	-	-	-	-
Total Expenses	11,843	16,673	526,835	812,305	394,129	-	31,389	182,918
Net Increase (Decrease) in Net Assets	(11,843)	-	-	55,460	-	1	-	-
Net Assets at Beginning of Year	14,995	12,420	-	275,459	45,217	30,651	176,747	36,125
Net Assets at End of Year	\$ 3,152	\$ 12,420	\$ -	\$ 330,919	\$ 45,217	\$ 30,652	\$ 176,747	\$ 36,125

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2016

	Behavioral Health Programs (Continued)							Totals (Memorandum Only)
	704	705	706	707	708	709	710	
	Mobile Crisis	Risk Assessment Management	HSS Permanent Housing	Crisis Intervention Residential	HSS Supportive Housing	Permanent Supportive Housing	Pittsburgh St. Supportive Housing	
Support and Revenues:								
Federal/State Grants	\$ 192,100	\$ -	\$ 157,127	\$ -	\$ 45,125	\$ 53,004	\$ 88,915	\$ 756,810
Federal/State Grants - Food	-	-	-	-	-	-	-	-
Local Grants	-	-	-	-	-	-	13,449	13,449
Donations	-	-	-	-	-	-	-	-
Other Revenue	4,552	-	37,848	-	17,730	1,161	1,621	94,594
Sales	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	11,966	-	11,966
Developer Fees	-	-	-	-	-	-	-	-
Program Service Fees	132,156	-	-	-	-	-	-	488,372
Fundraising	-	-	-	-	-	-	-	-
Total Support and Revenues	328,808	-	194,975	-	62,855	66,131	103,985	1,365,191
Expenses:								
Salaries and Wages	157,630	-	49,894	-	10,888	18,097	27,547	611,325
Payroll Taxes	12,068	-	4,039	-	887	1,486	2,095	47,703
Other Employee Benefits	9,733	-	16,433	-	2,306	5,649	3,409	102,519
Pension	2,643	-	2,470	-	300	810	1,141	24,017
Accounting	5,072	-	7,294	-	4,353	4,294	6,901	39,924
Contractual Services	2,002	-	1,055	-	372	276	713	18,148
Supplies	1,071	-	7,225	-	16,123	1,935	13,399	60,086
Telephone	2,619	-	1,192	-	1,133	-	1,117	13,275
Postage and Shipping	45	-	50	-	-	3	3	320
Occupancy	13,615	-	78,686	-	18,000	25,200	41,450	217,305
Equipment Rental and Maintenance	2,588	-	5,777	-	6,977	5,013	1,898	32,945
Printing and Publications	-	-	203	-	314	1,583	433	4,728
Travel	105	-	1,279	-	118	568	-	2,325
Conferences/Conventions	130	-	543	-	10	445	-	1,424
Interest Expense	-	-	-	-	-	-	-	82
Depreciation Expense	584	-	-	-	-	-	-	9,304
Advertising/Promotion	421	-	334	-	8	9	19	3,133
Other Program Services	361	-	1,094	-	322	322	322	9,168
Subrecipient Services	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-
Construction	-	-	15,600	-	-	-	-	15,600
Insurance	3,103	-	1,206	-	281	372	668	10,566
Utilities	-	-	-	-	-	-	-	8,216
Property Taxes	-	-	-	-	-	-	-	4,777
In-Kind Expense	-	-	-	-	-	-	-	-
Vehicle Expenses	50,131	-	104	-	-	-	-	50,235
Interprogram Transfer Out	11,966	-	-	-	-	-	-	11,966
Employment Costs	-	-	441	-	-	-	-	2,447
Other Expenses	-	-	56	-	462	207	2,870	10,868
(Gain) Loss on Sale of Property	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-
Total Expenses	275,887	-	194,975	-	62,854	66,269	103,985	1,312,406
Net Increase (Decrease) in Net Assets	52,921	-	-	-	1	(138)	-	52,785
Net Assets at Beginning of Year	325,687	18,039	1,199	20,525	2,879	-	-	657,069
Net Assets at End of Year	\$ 378,608	\$ 18,039	\$ 1,199	\$ 20,525	\$ 2,880	\$ (138)	\$ -	\$ 709,854

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2016

	Other Supporting Services (Continued)							
	901	902	903	904	905	908	909	912
	Family Development Credential	Family Savings	Homeless Management Information System	Hospitalization Cobra	Next Steps Supportive Housing	PA Department of Transportation	Prevention	Work Ready
Support and Revenues:								
Federal/State Grants	\$ -	\$ -	\$ 15,403	\$ -	\$ 388,447	\$ 8,000	\$ 220,761	\$ 194,430
Federal/State Grants - Food	-	-	-	-	-	-	-	-
Local Grants	-	-	3,382	-	41,766	-	-	-
Donations	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	4,169	8,936	-	4,462	(3,124)
Sales	-	-	-	-	-	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	789	541	845	-	-	3,696
Developer Fees	-	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-
Total Support and Revenues	-	-	19,574	4,710	439,994	8,000	225,223	195,002
Expenses:								
Salaries and Wages	-	-	9,869	-	117,452	-	116,104	91,557
Payroll Taxes	-	-	797	-	8,818	-	9,041	6,933
Other Employee Benefits	-	-	1,524	4,710	39,399	-	15,367	32,161
Pension	-	-	415	-	5,396	-	8,185	6,227
Accounting	-	-	1,203	-	15,709	-	8,721	6,673
Contractual Services	-	-	5,530	-	2,391	-	1,091	1,582
Supplies	-	-	-	-	11,662	-	4,472	6,563
Telephone	-	-	-	-	5,038	-	1,776	2,558
Postage and Shipping	-	-	18	-	204	-	110	94
Occupancy	-	-	-	-	215,555	-	10,819	9,724
Equipment Rental and Maintenance	-	-	-	-	619	-	8,957	5,996
Printing and Publications	-	-	-	-	-	-	82	-
Travel	-	-	-	-	8,581	-	7,496	6,303
Conferences/Conventions	-	-	-	-	-	-	326	-
Interest Expense	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	-	-
Advertising/Promotion	-	-	8	-	-	-	13,341	32
Other Program Services	-	-	-	-	1,258	-	1,830	1,608
Subrecipient Services	-	-	-	-	-	-	-	-
Home Costs	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Insurance	-	-	209	-	4,021	-	1,754	4,038
Utilities	-	-	-	-	173	-	-	285
Property Taxes	-	-	-	-	-	-	-	-
In-Kind Expense	-	-	-	-	-	-	-	-
Vehicle Expenses	-	-	-	-	2,631	-	-	7,048
Interprogram Transfer Out	-	-	-	-	-	-	-	1,086
Employment Costs	-	-	-	-	210	-	958	916
Other Expenses	-	-	1	-	877	1,182	112	4,705
(Gain) Loss on Sale of Property	-	-	-	-	-	(3,867)	-	-
Administrative Expenses	-	-	-	-	-	-	-	-
Total Expenses	-	-	19,574	4,710	439,994	(2,685)	210,542	196,089
Net Increase (Decrease) in Net Assets	-	-	-	-	-	10,685	14,681	(1,087)
Net Assets at Beginning of Year	31	9	-	-	-	122,545	13,788	1,086
Net Assets at End of Year	<u>\$ 31</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,230</u>	<u>\$ 28,469</u>	<u>\$ (1)</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	Other Supporting Services (Continued)						
	916	917	924	926	928	930	931
	Circles Initiative	VITA	Shop With A Cop	Shop Demo Depot	Neighborhood Assistance Tax Credit Jeannette	Aging and Disability Resources	Western PA Community Action Develop. Corp.
Support and Revenues:							
Federal/State Grants	\$ 154,906	\$ 15,750	\$ -	\$ 467,919	\$ 82,862	\$ 78,758	\$ 75,859
Federal/State Grants - Food	-	-	-	-	-	-	-
Local Grants	-	-	-	7,405	-	-	-
Donations	-	-	2,750	-	-	-	-
Other Revenue	19,276	1,000	103,029	37,233	-	-	-
Sales	-	-	-	191,573	-	-	-
In-Kind Revenues	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	-	-	-
Developer Fees	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-
Fundraising	-	-	27,542	7,781	-	-	-
Total Support and Revenues	174,182	16,750	133,321	711,911	82,862	78,758	75,859
Expenses:							
Salaries and Wages	55,300	11,592	-	208,524	-	-	6,968
Payroll Taxes	4,391	74	-	15,838	-	-	534
Other Employee Benefits	16,250	-	-	50,577	-	45	-
Pension	920	2	-	4,610	-	-	-
Accounting	13,000	-	-	19,085	-	-	-
Contractual Services	7,550	106	1,500	24,945	-	31,402	66,335
Supplies	13,664	1,819	812	10,698	-	10,260	202
Telephone	4,559	-	-	5,882	-	794	-
Postage and Shipping	121	30	-	368	-	-	121
Occupancy	8,394	-	-	492	-	400	-
Equipment Rental and Maintenance	1,446	1,336	351	57,929	-	706	160
Printing and Publications	-	-	293	7,052	-	-	-
Travel	4,934	653	-	1,839	-	4,557	-
Conferences/Conventions	2,695	-	-	24,523	-	1,945	-
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	17,453	-	-	-
Advertising/Promotion	1,195	75	-	668	-	-	-
Other Program Services	8,996	-	2,069	2,033	-	19,254	134
Subrecipient Services	-	-	-	-	-	-	-
Home Costs	-	-	-	-	13,243	-	-
Construction	-	-	-	24,150	27,550	-	-
Insurance	3,281	63	-	12,424	-	154	-
Utilities	3,691	-	-	13,557	-	-	-
Property Taxes	-	-	-	13,660	-	-	-
In-Kind Expense	166	-	-	-	-	-	-
Vehicle Expenses	18,963	-	-	35,352	-	-	-
Interprogram Transfer Out	-	-	-	-	-	-	-
Employment Costs	198	-	-	1,083	-	-	-
Other Expenses	601	-	68,067	14,438	59,058	3,141	4,225
(Gain) Loss on Sale of Property	-	-	-	81,177	-	-	-
Administrative Expenses	-	-	-	-	13,011	6,100	-
Total Expenses	170,315	15,750	73,092	648,357	112,862	78,758	78,679
Net Increase (Decrease) in Net Assets	3,867	1,000	60,229	63,554	(30,000)	-	(2,820)
Net Assets at Beginning of Year	17,560	-	13,715	498,341	30,000	-	-
Net Assets at End of Year	\$ 21,427	\$ 1,000	\$ 73,944	\$ 561,895	\$ -	\$ -	\$ (2,820)

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	Other Supporting Services (Continued)				Fundraising		
	932	933/935	934	936	300		
	Jay's Jeannette	Drug Overdose Taskforce	DCED Discretionary Grant	Young People in Recovery	Totals (Memorandum Only)	Unrestricted Fundraising	
Support and Revenues:							
Federal/State Grants	\$ -	\$ -	\$ 10,016	\$ -	\$ 1,713,111	\$ -	\$ -
Federal/State Grants - Food	-	-	-	-	-	-	-
Local Grants	-	-	-	-	52,553	-	-
Donations	-	-	-	-	2,750	-	-
Other Revenue	24,909	47,142	-	1,020	248,052	13,493	13,493
Sales	-	-	-	-	191,573	-	-
In-Kind Revenues	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Interprogram Transfer In	-	-	-	-	5,871	3,634	3,634
Developer Fees	-	-	-	-	-	-	-
Program Service Fees	-	-	-	-	-	-	-
Fundraising	-	-	-	-	35,323	33,003	33,003
Total Support and Revenues	24,909	47,142	10,016	1,020	2,249,233	50,130	50,130
Expenses:							
Salaries and Wages	16,608	27,573	-	-	661,547	1,580	1,580
Payroll Taxes	1,270	2,109	-	-	49,805	121	121
Other Employee Benefits	835	548	-	-	161,416	-	-
Pension	76	1,317	-	-	27,148	-	-
Accounting	-	-	-	-	64,391	-	-
Contractual Services	-	550	10,016	-	152,998	360	360
Supplies	1,314	1,959	-	-	63,425	10,587	10,587
Telephone	-	55	-	-	20,662	-	-
Postage and Shipping	-	-	-	-	1,066	-	-
Occupancy	-	-	-	-	245,384	530	530
Equipment Rental and Maintenance	1,080	2,664	-	-	81,244	957	957
Printing and Publications	-	1,916	-	-	9,343	-	-
Travel	-	393	-	-	34,756	782	782
Conferences/Conventions	-	234	-	-	29,723	-	-
Interest Expense	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	17,453	-	-
Advertising/Promotion	-	6,982	-	-	22,301	1,473	1,473
Other Program Services	1,726	6,184	-	-	45,092	1,601	1,601
Subrecipient Services	-	-	-	-	-	-	-
Home Costs	-	-	-	-	13,243	-	-
Construction	-	-	-	-	51,700	-	-
Insurance	-	-	-	-	25,944	-	-
Utilities	-	-	-	-	17,706	-	-
Property Taxes	-	-	-	-	13,660	691	691
In-Kind Expense	-	-	-	-	166	-	-
Vehicle Expenses	-	-	-	-	63,994	-	-
Interprogram Transfer Out	-	-	-	-	1,086	3,634	3,634
Employment Costs	-	1,008	-	-	4,373	42	42
Other Expenses	-	-	-	-	156,407	15,884	15,884
(Gain) Loss on Sale of Property	-	-	-	-	77,310	(29,013)	(29,013)
Administrative Expense	2,000	-	-	-	21,111	-	-
Total Expenses	24,909	53,492	10,016	-	2,134,454	9,229	9,229
Net Increase (Decrease) in Net Assets	-	(6,350)	-	1,020	114,779	40,901	40,901
Net Assets at Beginning of Year	-	105,016	-	-	802,091	112,214	112,214
Net Assets at End of Year	\$ -	\$ 98,666	\$ -	\$ 1,020	\$ 916,870	\$ 153,115	\$ 153,115

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ACTIVITIES AND CHANGES IN NET ASSETS BY PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

	General and Administrative				
	300	402	100		
	Unrestricted	Seton Hill Child Services	CSBG Administrative	Totals (Memorandum Only)	Combined Totals
Support and Revenues:					
Federal/State Grants	\$ -	\$ -	\$ 444,818	\$ 444,818	\$ 10,113,241
Federal/State Grants - Food	-	-	-	-	271,710
Local Grants	-	-	-	-	92,002
Donations	-	-	-	-	2,750
Other Revenue	24,797	271,677	496,237	792,711	1,222,191
Sales	-	-	-	-	191,573
In-Kind Revenues	-	1,394	-	1,394	1,003,323
Interest	-	-	-	-	8
Interprogram Transfer In	-	-	-	-	22,605
Developer Fees	-	-	-	-	88,201
Program Service Fees	-	-	-	-	488,372
Fundraising	165	-	-	165	68,491
Total Support and Revenues	24,962	273,071	941,055	1,239,088	13,564,467
Expenses:					
Salaries and Wages	-	-	497,064	497,064	4,420,043
Payroll Taxes	-	-	42,117	42,117	342,965
Other Employee Benefits	-	-	131,956	131,956	1,259,760
Pension	-	-	30,958	30,958	200,492
Accounting	-	-	-	-	274,364
Contractual Services	15,533	-	91,685	107,218	346,712
Supplies	48	-	5,418	5,466	564,278
Telephone	308	-	6,093	6,401	64,064
Postage and Shipping	(11)	-	2,196	2,185	9,323
Occupancy	-	-	49,329	49,329	608,397
Equipment Rental and Maintenance	679	-	15,162	15,841	250,864
Printing and Publications	-	-	2,523	2,523	16,620
Travel	164	-	7,252	7,416	376,707
Conferences/Conventions	-	-	4,729	4,729	68,739
Interest Expense	949	-	1,755	2,704	4,292
Depreciation Expense	-	-	-	-	26,757
Advertising/Promotion	49	-	3,341	3,390	37,949
Other Program Services	(224)	-	22,188	21,964	233,923
Subrecipient Services	-	271,677	-	271,677	1,739,123
Home Costs	-	-	-	-	231,144
Construction	-	-	-	-	394,021
Insurance	-	-	10,240	10,240	87,069
Utilities	-	-	-	-	239,273
Property Taxes	-	-	-	-	20,141
In-Kind Expense	-	1,394	-	1,394	1,003,093
Vehicle Expenses	-	-	5,266	5,266	120,894
Interprogram Transfer Out	5,919	-	-	5,919	22,605
Employment Costs	-	-	1,847	1,847	24,441
Other Expenses	545	-	9,936	10,481	218,100
(Gain) Loss on Sale of Property	-	-	-	-	60,140
Administrative Expense	-	-	-	-	32,586
Total Expenses	23,959	273,071	941,055	1,238,085	13,298,879
Net Increase (Decrease) in Net Assets	1,003	-	-	1,003	265,588
Net Assets at Beginning of Year	48,839	-	-	48,839	1,895,672
Net Assets at End of Year	<u>\$ 49,842</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,842</u>	<u>\$ 2,161,260</u>

SINGLE AUDIT REPORTS

WESTMORELAND HUMAN OPPORTUNITIES, INC.

LIST OF REPORT DISTRIBUTION

- Westmoreland Human Opportunities, Inc. – Twelve copies of the Single Audit Report package.
- County of Westmoreland, Controller's Office, Courthouse Square Suite 111, 210 Main Street, Greensburg, Pennsylvania 15601 - One copy of the Single Audit Report package.
- Westmoreland County Children's Bureau, 40 North Pennsylvania Avenue, Suite 310, Greensburg, Pennsylvania 15601, - Two copies of the Single Audit Report package.
- Commonwealth of Pennsylvania, Office of the Budget, Bureau of Audits, 303 Walnut Street, Bell Tower - Strawberry Square, Sixth Floor, Harrisburg, Pennsylvania 17101 –Filed electronically.
- Bureau of the Census, Data Preparation Division, 1201 East 10 Street, Jeffersonville, Indiana 47132, Attn: Single Audit Clearinghouse – Filed electronically.
- Commonwealth of Pennsylvania, Department of Education, Bureau of Community & Student Services, Director's Office, 333 Market Street, Harrisburg, Pennsylvania 17126-0333 Attn: Shirley Gould - One Copy of the Single Audit Report package.
- Westmoreland County Behavioral Health and Developmental Services, 40 North Pennsylvania Avenue, Suite 110, Greensburg, Pennsylvania 15601 - Attn: Austin Breegle, Fiscal Officer III - Two copies of the Single Audit Report package.
- Westmoreland County Department of Planning and Development, 40 North Pennsylvania Avenue, Suite 520, Greensburg, Pennsylvania 15601 - Attn: Mr. Jason Rigone - Two copies of the Single Audit Report package.
- Seton Hill Child Services, Inc. - Human Services Center, 226 South Maple Avenue, Greensburg, Pennsylvania 15601 - Attn: Elisa Brady - Two copies of the Single Audit Report package.
- U.S. Department of Housing and Urban Development, 339 Sixth Avenue, Sixth Floor, Pittsburgh, Pennsylvania 15222 - Attn: Pamela Coll - One copy of the Single Audit Report package.
- Horner Wible Terek and Associates, 500 Rugh Street, Greensburg, Pennsylvania 15601 - Attn: Barbara Terek - One copy of the Single Audit Report package.
- Pennsylvania Department of Community and Economic Development, Room 323 Forum Building, Harrisburg, Pennsylvania 17120 - Attn: Richard F. Wagner - Four copies of the Single Audit Report package.
- Fayette County Behavioral Health Administration, 215 Jacob Murphy Lane, Uniontown, Pennsylvania 15401 - Attn: Harry Franks, III - One copy of the Single Audit Report package.
- Kimberly McAfoose, Executive Director, Redevelopment Authority of the City of New Kensington, 901 Fifth Avenue, Room 300, New Kensington, Pennsylvania 15068 – One copy of the Single Audit Report package.
- Westmoreland – Fayette Workforce Investment Board, Westmoreland County Community College, Business and Industry Center, 400 Armbrust Road, Youngwood, Pennsylvania 15697 – One copy of the Single Audit Report package.

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
 FUNDED AWARDS
 FOR THE YEAR ENDED JUNE 30, 2016

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's/Contract Number</u>	<u>Funds Received</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through the County of Westmoreland, Pennsylvania, Department of Health and Human Services				
Head Start Programs:				
Head Start	93.600	03CH2015/50	\$ 5,147,108	\$ 5,351,044 *
Head Start	93.600	03CH2015/49	268,510	-
Passed Through Seton Hill Child Services, Inc.:				
Early Head Start Program 15/16	93.600	03CH3317/15	273,342	290,393 *
Early Head Start Program 14/15	93.600	03CH3317/14	104,074	70,300 *
Total Head Start Programs			<u>5,793,034</u>	<u>5,711,737</u>
Passed Through the Commonwealth of Pennsylvania, Department of Community and Economic Development:				
Community Service Block Grant	93.569	C000057058	729,774	694,750
Community Service Block Grant - Discretionary Awards	93.570	9OEE1054-01-00	<u>161,247</u>	<u>144,792</u>
Total Community Service Block Grant			<u>891,021</u>	<u>839,542</u>
Passed Through the Commonwealth of Pennsylvania Department of Human Services:				
Temporary Assistance for Needy Families	93.558	SAP 4100064840	138,120	140,880
Temporary Assistance for Needy Families	93.558	SAP 4100064840	<u>52,381</u>	<u>54,345</u>
Total Temporary Assistance for Needy Families			<u>190,501</u>	<u>195,225</u>
Passed Through the Westmoreland Drug and Alcohol Commission, Inc.:				
Substance Abuse Prevention and Treatment Block Grant	93.959	-	<u>31,020</u>	<u>67,485</u>
Passed Through the Westmoreland County Area Agency on Aging:				
LINK to Aging and Disability Resources	93.778	-	<u>25,958</u>	<u>45,275</u>
Total U.S. Department of Health and Human Services			<u>\$ 6,931,534</u>	<u>\$ 6,859,264</u>

* Denotes tested as a major program

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
 FUNDED AWARDS
 FOR THE YEAR ENDED JUNE 30, 2016
 (CONTINUED)

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's/Contract Number</u>	<u>Funds Received</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>				
Passed Through the Commonwealth of Pennsylvania Department of Education:				
Child and Adult Care Food Program	10.558	300-65-913-00	\$ 310,527	\$ 271,710
Total U.S. Department of Agriculture			310,527	271,710
<u>U.S. Department of Housing and Urban Development</u>				
Continuum of Care	14.267	PA0289L3E011407	201,742	230,038 *
Continuum of Care	14.267	PA0289B3E011006	166,764	158,409 *
Continuum of Care (HMIS)	14.267	PA0286L3E011306	15,058	13,108 *
Continuum of Care	14.267	PA0559L3E011303	25,364	- *
Continuum of Care	14.267	PA0600L3E011404	123,644	157,127 *
Continuum of Care	14.267	PA0559L3E011301	7,885	- *
Continuum of Care	14.267	PA0600L3E011402	45,158	53,004 *
Continuum of Care	14.267	PA0559L3E011300	47,906	34,347 *
Continuum of Care	14.267	PA0679L3E011401	48,405	54,568 *
			681,926	700,601
Housing Counseling Grant	14.169	HC1520321714	12,237	12,237
Passed Through the County of Westmoreland:				
Home Investment Partnership	14.239	-	51,923	16,673
Home Investment Partnership	14.239	-	478,181	526,835
Total U.S. Department of Housing and Urban Development			1,224,267	1,256,346
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 8,466,328	\$ 8,387,320

* Denotes tested as a major program

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AND PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES
 FUNDED AWARDS
 FOR THE YEAR ENDED JUNE 30, 2016
 (CONTINUED)

<u>State Grantor/Pass-Through Grantor Program Title</u>	<u>Pass Through Grantor's/Contract Number</u>	<u>Funds Received</u>	<u>Federal Expenditures</u>
<u>STATE AWARDS</u>			
<u>Pennsylvania Department of Human Services:</u>			
Passed Through the County of Westmoreland: Behavioral Health and Disability Program	N/A	\$ 427,118	\$ 457,764
Passed Through the County of Fayette:			
Mental Health/Mental Retardation Program	N/A	3,104	3,104
TOTAL FEDERAL AND PA DEPARTMENT OF HUMAN SERVICES AWARD		<u>\$ 8,896,550</u>	<u>\$ 8,848,188</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND
 PENNSYLVANIA DEPARTMENT OF HUMAN SERVICES FUNDED AWARDS
 FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and Pennsylvania Department of Human Services Funded Awards include the federal and Pennsylvania Department of Human Services grant activity of Westmoreland Human Opportunities, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Westmoreland Human Opportunities, Inc. did not elect to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 2: SUBRECIPIENTS

Westmoreland Human Opportunities, Inc., provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided</u>
Head Start	93.600	\$1,455,463

NOTE 3: RECONCILIATION OF GRANT FUNDS

Westmoreland Human Opportunities, Inc., is required per grant agreement to provide a reconciliation of grant funds received versus grant funds expended for the fiscal year for the following federal funds, received from Pennsylvania Department of Community and Economic Development.

	<u>Accrued/ (Deferred) June 30, 2015</u>	<u>Funds Received</u>	<u>Funds Returned</u>	<u>Funds Expended</u>	<u>Accrued/ (Deferred) June 30, 2016</u>
Community Services Block Grant:					
# C000057078	\$ 110,025	\$ 729,774	\$ -	\$ 694,750	\$ 75,001
# 9OEE1054-01-00	16,455	161,247	-	144,792	-

NOTE 4: LOAN BALANCES

Outstanding Federal Loan Balances at Year-End are:

Jeannette South Sixth Street –
 HOME Ownership Program \$ 347,103

Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
226 South Maple Avenue
Greensburg, Pennsylvania 15601

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 19, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Harrisburg

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Pittsburgh

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Zelenkofske Axelrod LLC

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
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Compliance and Other Matters

As part of obtaining reasonable assurance about whether Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zelenkofske Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 19, 2017

Harrisburg

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Zelenkofske Axelrod LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
226 South Maple Avenue
Greensburg, Pennsylvania 15601

Report on Compliance for Each Major Federal Program

We have audited Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal programs for the year ended June 30, 2016. Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's compliance.

Opinion on Each Major Federal Program

In our opinion, Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

<u>Harrisburg</u>	<u>Philadelphia</u>	<u>Pittsburgh</u>	<u>Greensburg</u>
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Zelenkofske Axelrod LLC

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
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Report on Internal Control Over Compliance

Management of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Westmoreland Human Opportunities, Inc., d/b/a Westmoreland Community Action, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zelenkofske Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 19, 2017

Zelenkofske Axelrod LLC

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
226 South Maple Avenue
Greensburg, Pennsylvania 15601

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Human Services (DHS) and Westmoreland Human Opportunities, Inc., solely to assist you with respect to the financial schedules and exhibits required by the DHS Single Audit Supplement. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DHS. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- (a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below which, summarize amounts reported to DHS for fiscal year ended June 30, 2016, have been accurately compiled and reflect the audited books and records of Westmoreland Human Opportunities, Inc. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DHS Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Page Number</u>	<u>Referenced Schedule/Exhibit</u>
Westmoreland County - Behavioral Health and Developmental Services	39	Schedule of Functional Revenue and Expenses/Exhibit 1
Westmoreland County – Behavioral Health and Developmental Services	40	Schedule of Administrative Costs/Exhibit 2
Fayette County- Mental Health/Mental Retardation	41	Statement of Units of Service/ Exhibit 3
Westmoreland County - Behavioral Health and Developmental Services	42	Statement of Units of Service/ Exhibit 4

- (b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.

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Board of Directors
Westmoreland Human Opportunities, Inc.
d/b/a Westmoreland Community Action
Page 38

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Pennsylvania Department of Human Services and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Zelenkofske Axelrod LLC

Zelenkofske Axelrod LLC

Greensburg, Pennsylvania
January 19, 2017

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF FUNCTIONAL REVENUE AND EXPENSES -
 WESTMORELAND COUNTY BEHVIORAL HEALTH AND
 DEVELOPMENTAL SERVICES PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT 1

	703-000	704-000	700-000	708-000			
	Telephone (CI)	Mobile (CI)	Respite (CRR)	Shared Housing	One Time Only Bonuses	One Time Only Vehicle Purchase	Total
EXPENSES:							
<i>Personnel Services:</i>							
1. Wages and Salaries	\$ 96,483	\$ 135,871	\$ 219,384	\$ 9,800	\$ 20,850	\$ -	\$ 482,388
2. Employee Benefits	28,033	23,281	74,240	3,240	-	-	128,794
3. Miscellaneous Personnel	-	-	-	-	-	-	-
<i>Administrative Expenses:</i>	28,714	15,252	24,531	6,350	-	-	74,847
<i>Operating Expenses:</i>							
1. Occupancy	15,227	16,280	28,451	18,140	-	-	78,098
2. Communications	5,617	2,882	3,779	1,237	-	-	13,515
3. Administrative Supplies	391	348	642	53	-	-	1,434
4. Treatment and Supportive Supplies	-	-	-	-	-	-	-
5. Transportation	-	-	-	-	-	-	-
6. Purchased Treatment Services	-	-	12,199	-	-	-	12,199
7. Recruitment & Retention	-	-	-	-	-	-	-
8. Rent & Contingencies	-	-	-	-	-	-	-
9. Miscellaneous Operating Expenses	7,405	21,864	24,402	24,034	-	45,056	122,761
<i>Equipment and Other Fixed Assets:</i>							
1. Purchase of Fixed Assets	-	-	-	-	-	-	-
2. Repair/ Renovation of Assets	798	952	-	-	-	-	1,750
<i>Indirect Costs:</i>							
1. County Indirect Costs	-	-	-	-	-	-	-
TOTAL ELIGIBLE EXPENSES	182,668	216,730	387,628	62,854	20,850	45,056	915,786
REVENUE:							
2. Room and Board	-	-	-	17,730	-	-	17,730
3. Value Behavioral	148,683	131,736	204,849	-	-	-	485,268
3. Fayette County Mental Health	-	420	2,684	-	-	-	3,104
3. CCBH	-	4,551	-	-	-	-	4,551
3. Other	-	-	291	-	-	-	291
TOTAL REVENUE	148,683	136,707	207,824	17,730	-	-	510,944
Net Expenses Eligible for Reimbursement	33,985	80,023	179,804	45,125	20,850	45,056	404,843
Retained Revenue	-	-	-	-	-	-	-
Total Net Expenses and Retained Revenues	33,985	80,023	179,804	45,125	20,850	45,056	404,843
Westmoreland County Contract Reimbursement	33,985	132,944	179,804	45,125	20,850	45,056	457,764
Excess (Deficit)/ of Revenue over Expenses	\$ -	\$ 52,921	\$ -	\$ -	\$ -	\$ -	\$ 52,921

*Mobile (CI) is a fee for service program.

WESTMORELAND COUNTY HUMAN OPPORTUNITIES, INC.
 SCHEDULE OF ADMINISTRATIVE COSTS
 WESTMORELAND COUNTY BEHAVIORAL HEALTH AND
 DEVELOPMENTAL SERVICES PROGRAM
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT 2

EXPENSES:

<i>Personnel Services:</i>			
1. Wages and Salaries	\$	28,979	
2. Employee Benefits		7,912	
3. Miscellaneous Personnel		-	\$ 36,891

 <i>Operating Expenses:</i>			
1. Occupancy		2,191	
2. Communications		-	
3. Administrative Supplies		-	
4. Treatment and Supportive Supplies		-	
5. Transportation		-	
6. Purchased Treatment Services		-	2,191

 <i>Miscellaneous Operating Expenses</i>			
1. Accounting Fees		21,435	
2. Audit		3,021	
3. Human Resources and CEO Services		11,309	35,765

 <i>Equipment and Other Fixed Assets:</i>			
1. Purchase of Fixed Assets		-	
2. Repair/ Renovation of Assets		-	-

 <i>Indirect Costs:</i>			
1. County Indirect Costs			-
 <i>Less: Ineligible Costs</i>			
Wages and Salaries		-	
Employee Benefits		-	
Occupancy		-	
Miscellaneous		-	-
		-----	-----
GROSS ADMINISTRATIVE COSTS			74,847
 <u>REVENUE:</u>			
1. Subcontract		-	
2. Room and Board		-	
3. Other		-	
4. Medical Assistance	\$	-	-
		-----	-----
Net Eligible Administrative Costs			\$ <u>74,847</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 STATEMENT OF UNITS OF SERVICE RELATING TO GRANTS
 FROM THE FAYETTE COUNTY MENTAL
 HEALTH/MENTAL RETARDATION PROGRAM - NON M/A
 FOR THE YEAR ENDED JUNE 30, 2016

EXHIBIT 3

<u>Cost Center</u>	Audit of Total Units of Service Provided Under the Grant	X	Unit Cost Rate	=	Gross Costs	Less Income	Net Cost Eligible
Crisis Residential/Crisis Intervention							
Non - MA	11	X	\$ 244.00	=	\$ 2,684	\$ -	\$ 2,684

<u>Cost Center</u>	Client Fees	Private Health Insurance	Medical Assistance	Other Third Party Fees	Other Income	SSI	Total Income
Mobile Crisis Non - MA	15	X	\$ 28.00	=	\$ 420	\$ -	420

Total Reimbursement from Fayette County MH/MR Program	3,104
Less: Net Cost Eligible	3,104
Audited Surplus (Deficit)	<u>\$ -</u>

WESTMORELAND HUMAN OPPORTUNITIES, INC.
 STATEMENT OF UNITS OF SERVICE RELATING TO GRANTS
 FROM THE WESTMORELAND COUNTY BEHAVIORAL HEALTH
 AND DEVELOPMENTAL SERVICES - NON M/A
 FOR THE YEAR ENDED JUNE 30, 2016

<u>Cost Center</u>	<u>Budgeted Units of Service</u>	<u>Actual Units of Service</u>	<u>Contract Billing Rate</u>	<u>Gross Fee for Service Reimbursements</u>	<u>Other Revenue</u>	<u>Net Cost Eligible</u>
Crisis Intervention-Mobile						
Individual	612	169	\$ 32.67	5,521	0.00	\$ 5,521
Team	3778	3761	\$ 33.88	127,424	0.00	127,424
						<u>132,945</u>
				County Billing Reimbursement		<u>132,945</u>
				Total Reimbursement from Westmoreland County MH/MR Program		132,944
Crisis Intervention-Mobile-Westmoreland Value Billing						
Individual		183	\$ 32.67	5,979	0.00	5,979
Team		3625	\$ 33.88	122,815	0.00	122,815
						<u>128,794</u>
Crisis Intervention-Mobile-Other Value Billing						
Team		105	\$ 28.00	2,940	0.00	2,940
Crisis Intervention-Mobile-CCBH Billing						
Individual		14	\$ 25.21	353	0.00	353
Team		111	\$ 37.82	4,198	0.00	4,198
						<u>\$ 4,551</u>
Sub Account 704-000						
Acct# 4000		\$ 192,100				
Less One Time Only Funds		(59,156)				
		<u>\$ 132,944</u>				

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016

Section I-Summary of Auditors' Results

Financial Statements:

Type of Auditors' Report issued: Unmodified

Internal Control over Financial Reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified not considered to be material weaknesses?
 Yes No

Noncompliance material to the financial statements noted? Yes No

Federal Awards:

Internal Controls over Major Programs:

Material Weakness(es) identified? Yes No

Significant deficiency(ies) identified not considered to be material weaknesses?
 Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? Yes None reported

Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.267	Continuum of Care
93.600	Head Start Cluster

Dollar Threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes No

Section II-Financial Statement Findings: Relating to the financial statement audit as required to be reported in accordance with Generally Accepted Government Auditing Standards.

No matters were reported

Section III-Federal Award Findings and Questioned Costs

No matters were reported

WESTMORELAND HUMAN OPPORTUNITIES, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Status of Prior Audit Findings

No matters were noted.